

June 27, 2003

Ms. Marlene H. Dortch
Secretary
Federal Communications Commission
Office of the Secretary
445 12th Street, SW
Washington, DC 20554

Dear Ms. Dortch:

Re: Errata

In the Matter of – Implementation of the Telecommunications Act of 1996:

Accounting Safeguards Under the Telecommunications Act of 1996, CC Docket No. 96-150

On June 12, 2003, PricewaterhouseCoopers filed the Verizon Section 272 Biennial Audit Report electronically through ECFS (redacted version only) and hard copies with the FCC's Office of the Secretary, care of Vistrionix, Inc. (unredacted and redacted versions).

Subsequent to the filing, we noted that the engagement period date on the cover page of both the unredacted and redacted versions of the report should have read "January 3, 2001 through January 2, 2003" as opposed to "January 2, 2001 through December 31, 2003".

The attached page reflects the revised cover page for both the unredacted and redacted reports.

Very Truly Yours,



by

PricewaterhouseCoopers LLP

Verizon Communications Inc.

Section 272 Biennial Agreed Upon Procedures Report
for the engagement period January 3, 2001 to January 2, 2003